



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Howard Family Trust
DOCKET NO.: 13-02071.001-R-1
PARCEL NO.: 08-04-205-021

The parties of record before the Property Tax Appeal Board are Howard Family Trust, the appellant; and the Lake County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 6,978
IMPR.: \$ 25,365
TOTAL: \$ 32,343

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story wood frame dwelling that has 1,797 square feet of living area. The dwelling was constructed in 1950. Features include an unfinished basement and a 552 square foot garage. The subject property has a 15,802 square foot site. The subject property is located in Waukegan Township, Lake County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity and overvaluation as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of these claims, the appellant submitted

six comparable properties located from .11 to .36 of a mile from the subject. The comparables are improved with one-story or two-story brick or frame dwellings that were built from 1939 to 1965. The dwellings contain from 1,092 to 1,680 square feet of living area. Their land sizes were not disclosed. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$18,981 to \$24,122 or from \$13.70 to \$17.74 per square foot of living area. Comparables #1 through #3 sold from in 2005 for prices ranging from \$165,000 to \$185,000 or from \$120.43 to \$161.43 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,343. The subject's assessment reflects an estimated market value of \$97,301 or \$54.15 per square foot of living area including land when applying the 2013 three-year average median level of assessment for Lake County of 33.24%. The subject property has an improvement assessment of \$25,365 or \$14.12 per square foot of living area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and four comparable properties.

The comparables are located from .12 to .30 of a mile from the subject. The comparables are improved with one-story frame or brick dwellings that were built from 1955 to 1977. The dwellings contain from 1,662 to 1,836 square feet of living area and are situated on sites that contain from 13,190 to 19,578 square feet of land area. Features had varying degrees of similarity when compared to the subject. The comparables had improvement assessments ranging from \$28,759 to \$31,592 or from \$16.14 to \$18.19 per square foot of living area. Comparables #3 and #4 sold in June 2012 and July 2013 for prices of \$125,000 and \$140,000 or \$73.44 and \$84.24 per square foot of living area including land.

With regard to the evidence submitted by the appellant, the board of review argued the comparables #1 and #4 lack a basement and comparables #5 and #6 are dissimilar two-story homes. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer argued assessment inequity as one of the basis to the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to

the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant failed to meet this burden of proof.

The parties submitted 10 assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant. Comparables #1 and #4 do not have basements, inferior to the subject; comparables #2 and #3 are smaller in dwelling size when compared to the subject; and comparables #5 and #6 are two-story style dwellings, unlike the subject's one-story design. The Board finds the assessment comparables submitted by the board of review are more similar to the subject in location, design, dwelling size and features. They have improvement assessments ranging from \$28,759 to \$31,592 or from \$16.14 to \$18.19 per square foot of living area. The subject property has an improvement assessment of \$25,365 or \$14.12 per square foot of living area, which falls below the range established by the most similar comparables contained in the record. Therefore, the Board finds the subject's improvement assessment is supported.

The appellant argued overvaluation as an alternative basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted five comparable sales for the Board's consideration. The Board gave less weight to the comparable sales submitted by the appellant. Comparable #1 does not have a basement and comparables #2 and #3 are smaller in dwelling size, inferior when compared to the subject. Additionally, the appellant failed to disclose the land sizes of the comparables for comparison to the subject, which further detracts from the weight of the evidence. Finally these properties sold in 2005, which are less indicative of market value as of subject's January 1, 2013 assessment. The Board finds the two comparables sales submitted by the board of review are more similar to the subject in location, land area, design, dwelling size and features. They sold for prices of \$125,000 and \$140,000 or \$73.44 and \$84.24 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$97,301 or \$54.15 per square foot of living area including land, which is considerably less than the most similar comparable sales contained in the record. Based on this evidence, the Board finds no reduction in the subject's assessment is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Mario Alvares

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 22, 2016

A. Heston

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.